4. The Barangay Botoc Annual Investment Program (AIP) was approved and adopted on November 2, 2021 and the appropriation ordinance was approved on the same day November 2, 2021.

   As a general rule, the AIP should have been prepared and duly adopted by the Sangguniang Barangay before approval of the Appropriation Ordinance for the FR 2022.
5. The barangays should observe the budget timeline set in RA 7160 to avoid re-enacted budgets. The non-formulation/approval of the Annual Budget on time deprives your constituents to avail the services due to them and the implementation of programs, Projects, and Activities is hampered thus affecting the efficiency of public services.
6. All barangays have complied with all the statutory obligations required under the Local Government Code (RA 7160). The barangays are advised to observe the proper allocation of their 20% BDF in compliance with JMC No. 1 dated November 4, 2020.

NOW, THEREFORE, on motion of SB Member Hon. Maribel P. Germano duly seconded by SB Member Clemente O. Sevillana;

RESOLVED, to declare Appropriation Ordinances series of 2022 of **Brgy. Botoc, (P2,625,690.26), Brgy. Canlobo (P2,277,266.00), and Brgy. Manaing (P2,199,024.00), all of Pinabacdao, Samar,** authorizing appropriations **OPERATIVE IN ITS ENTIRETY**, subject further to the observations and/or conditions as mentioned above;

RESOLVED FURTHER, to inform the afore-stated barangay local government unit that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law. Compliance of existing laws, rules, and regulations shall be the sole responsibility of the implementing local government unit;

RESOLVED FINALLY, to direct Secretariat to furnish certified copies of this Resolution to the Hon. Brgy. Chairperson and the Barangay Council Members through the Barangay Secretary, Municipal Budget Officer all of Pinabacdao, Samar, for their information.

Adopted.

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I HEREBY CERTIFY to the correctness of the foregoing Resolution which was duly adopted by the Sangguniang Bayan of Pinabacdao, Samar during its regular session held on April 25, 2022.

MARY BERNARDETTE T. QUIJANO,LPT
Secretary to the Sangguniang Bayan